

L. JOYCE HAMBERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building.

100 Cambridge Street, Boston 02204

June 10, 1982

You ask the following questions concerning the Massachusetts income tax.

1. What is the filing status on the Massachusetts income tax return of an individual who is legally separated from his spouse at the end of the year?

An individual who at the close of his taxable year is legally separated from his spouse under a decree of divorce or separate maintenance is single for purposes of the Massachusetts income tax.

2. If a married couple files both resident and non-resident Massachusetts income tax returns for a single taxable year because of a change of legal residence during the year, must they use the same filing status on all forms?

Assuming that they both changed their legal residence on the same date, a married couple required to file resident and non-resident tax returns for one year may file the resident return jointly and the non-resident returns separately or vice versa.

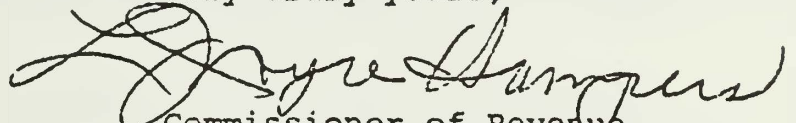
3. May a married couple living apart and renting separate apartments file a joint return and claim the rent deduction for both apartments?

A married couple living apart and renting separate apartments may not claim the rent deduction for both apartments on a joint return.

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If the husband and wife file separate returns and each establishes that he or she maintained a principal residence separate from his or her spouse, each is entitled to take the deduction for rent he or she paid.

Very truly yours,



Commissioner of Revenue

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